

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,	)	
	)	Case No. 3:25-cv-01041
Plaintiff,	)	
	)	
v.	)	
	)	
PEDRO COSTA-ALVAREZ,	)	
	)	
Defendant.	)	
_____	)	

**COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT**

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to reduce to judgment tax assessments made against Pedro Costa-Alvarez (the “Taxpayer”). In support of this Complaint, the United States alleges as follows:

**Jurisdiction and Venue**

1. The Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1331, 1340 and 1345.
2. Venue is proper pursuant to 28 U.S.C. §§ 1391(b) and 1396 because the Defendant resides in this district.

**Parties**

3. Plaintiff is the United States of America.
4. Defendant Pedro Costa-Alvarez maintains an address in Ponce, Puerto Rico, which is within the jurisdiction of this Court.

**Count I**  
**Reduce Federal Income Tax Assessments to Judgment**

5. The United States incorporates paragraphs 1 through 4 by reference, as if fully set forth herein.

6. A delegate of the Secretary of the Treasury properly and timely made assessments against the Taxpayer for unpaid federal income taxes, as reflected below:

<b>Tax Period Ending</b>	<b>Date of Assessment</b>	<b>Amount of Tax Assessment</b>	<b>Outstanding Balance (as of Jan. 13, 2025)</b>
12/31/2007	5/5/2014	\$4,016.00	\$11,882.10
12/31/2009	5/5/2014	\$3,346.00	\$9,100.85
12/31/2010	5/5/2014	\$4,641.00	\$12,209.20
12/31/2011	5/5/2014	\$4,978.00	\$12,697.93
12/31/2012	7/25/2016	\$6,522.00	\$9,335.47
12/31/2014	9/28/2015	\$9,148.00	\$18,039.21
12/31/2015	6/20/2016	\$12,221.00	\$23,617.40
12/31/2016	6/4/2018	\$10,888.00	\$23,984.39
12/31/2017	6/4/2018	\$11,542.00	\$20,175.55
12/31/2018	6/3/2019	\$4,855.00	\$8,304.62
12/31/2019	10/4/2021	\$8,911.00	\$13,868.12
12/31/2020	1/3/2022	\$7,613.00	\$11,745.24
12/31/2021	12/5/2022	\$8,368.00	\$649.48
<b>Total Balance Outstanding</b>			<b>\$175,609.56</b>

7. A delegate of the Secretary of the Treasury properly and timely gave notice of the tax assessments set forth in Paragraph 6 to the Taxpayer and made demand upon them for payment of those assessments.

8. Despite notice and demand for payment of the assessments set forth in Paragraph 6, the Taxpayer has neglected or refused to make full payment of their liabilities to the United States.

9. Penalties and interest have accrued according to law on the unpaid balance of assessments set forth in Paragraph 6 and will continue to accrue until paid in full.

10. As of January 13, 2025, with respect to the assessments described in Paragraph 6, the Taxpayer is indebted to the United States in the amount of \$175,609.56, plus interest and penalties accruing after that date as provided by law.

**Relief Requested**

WHEREFORE, the United States prays this Court:

- A. Enter judgement in favor of the United States and against the Taxpayer with respect to the tax assessments described in Count I, above, in the amount of \$175,609.56 as of January 13, 2025, plus penalties, interest, and statutory additions accruing from that date until paid in full;
- B. Award the United States its costs and attorney's fees incurred in prosecuting this action; and
- C. Grant the United States such other relief as may be just and proper.

Date: January 22, 2025

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Adam S. Domitz

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